



General Assembly

January Session, 2005

Raised Bill No. 1360

LCO No. 4942

04942_____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING THE SALES AND USE TAX.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (1) of section 12-408 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective from*
3 *passage and applicable to sales occurring on or after July 1, 2005*):

4 (1) For the privilege of making any sales, as defined in subdivision
5 (2) of subsection (a) of section 12-407, at retail, in this state for a
6 consideration, a tax is hereby imposed on all retailers at the rate of [six]
7 three and one-half per cent of the gross receipts of any retailer from the
8 sale of all tangible personal property sold at retail or from the
9 rendering of any services constituting a sale in accordance with
10 subdivision (2) of subsection (a) of section 12-407, as amended by this
11 act, except, in lieu of said rate of [six] three and one-half per cent, (A)
12 at a rate of twelve per cent with respect to each transfer of occupancy,
13 from the total amount of rent received for such occupancy of any room
14 or rooms in a hotel or lodging house for the first period not exceeding
15 thirty consecutive calendar days, (B) with respect to the sale of a motor
16 vehicle to any individual who is a member of the armed forces of the
17 United States and is on full-time active duty in Connecticut and who is

18 considered, under 50 App USC 574, a resident of another state, or to
19 any such individual and the spouse thereof, at a rate of [four] three
20 and one-half per cent of the gross receipts of any retailer from such
21 sales, provided such retailer requires and maintains a declaration by
22 such individual, prescribed as to form by the commissioner and
23 bearing notice to the effect that false statements made in such
24 declaration are punishable, or other evidence, satisfactory to the
25 commissioner, concerning the purchaser's state of residence under 50
26 App USC 574, (C) [(i)] with respect to the sales of computer and data
27 processing services occurring on or after July 1, 1997, and prior to July
28 1, 1998, at the rate of five per cent, on or after July 1, 1998, and prior to
29 July 1, 1999, at the rate of four per cent, on or after July 1, 1999, and
30 prior to July 1, 2000, at the rate of three per cent, on or after July 1,
31 2000, and prior to July 1, 2001, at the rate of two per cent, on or after
32 July 1, 2001, at the rate of one per cent [, (ii) with respect to sales of
33 Internet access services, on and after July 1, 2001, such services shall be
34 exempt from such tax, (D) with respect to the sales of labor that is
35 otherwise taxable under subparagraph (C) or (G) of subdivision (2) of
36 subsection (a) of section 12-407 on existing vessels and repair or
37 maintenance services on vessels occurring on and after July 1, 1999,
38 such services shall be exempt from such tax, (E) with respect to patient
39 care services for which payment is received by the hospital on or after
40 July 1, 1999, and prior to July 1, 2001, at the rate of five and three-
41 fourths per cent and on and after July 1, 2001, such services shall be
42 exempt from such tax] on or after July 1, 2005, at the rate of three and
43 one-half per cent. The rate of tax imposed by this chapter shall be
44 applicable to all retail sales upon the effective date of such rate, except
45 that a new rate which represents an increase in the rate applicable to
46 the sale shall not apply to any sales transaction wherein a binding sales
47 contract without an escalator clause has been entered into prior to the
48 effective date of the new rate and delivery is made within ninety days
49 after the effective date of the new rate. For the purposes of payment of
50 the tax imposed under this section, any retailer of services taxable
51 under subparagraph (I) of subdivision (2) of subsection (a) of section

12-407, who computes taxable income, for purposes of taxation under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, on an accounting basis which recognizes only cash or other valuable consideration actually received as income and who is liable for such tax only due to the rendering of such services may make payments related to such tax for the period during which such income is received, without penalty or interest, without regard to when such service is rendered.

Sec. 2. Subdivision (3) of section 12-408 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to sales occurring on or after July 1, 2005*):

(3) For the purpose of adding and collecting the tax imposed by this chapter, or an amount equal as nearly as possible or practicable to the average equivalent thereof, by the retailer from the consumer the following bracket system shall be in force and effect as follows:

T1	[Amount of Sale	Amount of Tax
T2	\$0.00 to \$0.08 inclusive	No Tax
T3	.09 to .24 inclusive	1 cent
T4	.25 to .41 inclusive	2 cents
T5	.42 to .58 inclusive	3 cents
T6	.59 to .74 inclusive	4 cents
T7	.75 to .91 inclusive	5 cents
T8	.92 to 1.08 inclusive	6 cents]

T9	<u>Amount of Sale</u>	<u>Amount of Tax</u>
T10	<u>\$0.00 to \$0.24 inclusive</u>	<u>No Tax</u>
T11	<u>.25 to .58 inclusive</u>	<u>1 cent</u>
T12	<u>.59 to .91 inclusive</u>	<u>2 cents</u>

T13

.92 to 1.08 inclusive

3 cents

68 On all sales above \$1.08, the tax shall be computed at the rate of [six]
69 three and one-half per cent.

70 Sec. 3. Subdivision (1) of section 12-411 of the general statutes is
71 repealed and the following is substituted in lieu thereof (*Effective from*
72 *passage and applicable to sales occurring on or after July 1, 2005*):

73 (1) An excise tax is hereby imposed on the storage, acceptance,
74 consumption or any other use in this state of tangible personal
75 property purchased from any retailer for storage, acceptance,
76 consumption or any other use in this state, the acceptance or receipt of
77 any services constituting a sale in accordance with subdivision (2) of
78 subsection (a) of section 12-407, purchased from any retailer for
79 consumption or use in this state, or the storage, acceptance,
80 consumption or any other use in this state of tangible personal
81 property which has been manufactured, fabricated, assembled or
82 processed from materials by a person, either within or without this
83 state, for storage, acceptance, consumption or any other use by such
84 person in this state, to be measured by the sales price of materials, at
85 the rate of [six] three and one-half per cent of the sales price of such
86 property or services, except, in lieu of said rate of [six] three and one-
87 half per cent, (A) at a rate of twelve per cent of the rent paid for
88 occupancy of any room or rooms in a hotel or lodging house for the
89 first period of not exceeding thirty consecutive calendar days, (B) with
90 respect to the storage, acceptance, consumption or use in this state of a
91 motor vehicle purchased from any retailer for storage, acceptance,
92 consumption or use in this state by any individual who is a member of
93 the armed forces of the United States and is on full-time active duty in
94 Connecticut and who is considered, under 50 App USC 574, a resident
95 of another state, or to any such individual and the spouse of such
96 individual at a rate of [four] three and one-half per cent of the sales
97 price of such vehicle, provided such retailer requires and maintains a

98 declaration by such individual, prescribed as to form by the
 99 commissioner and bearing notice to the effect that false statements
 100 made in such declaration are punishable, or other evidence,
 101 satisfactory to the commissioner, concerning the purchaser's state of
 102 residence under 50 App USC 574, (C) [with respect to the acceptance or
 103 receipt in this state of labor that is otherwise taxable under
 104 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section
 105 12-407 on existing vessels and repair or maintenance services on
 106 vessels occurring on and after July 1, 1999, such services shall be
 107 exempt from such tax, (D) (i)] with respect to the acceptance or receipt
 108 in this state of computer and data processing services purchased from
 109 any retailer for consumption or use in this state occurring on or after
 110 July 1, 1997, and prior to July 1, 1998, at the rate of five per cent of such
 111 services, on or after July 1, 1998, and prior to July 1, 1999, at the rate of
 112 four per cent of such services, on or after July 1, 1999, and prior to July
 113 1, 2000, at the rate of three per cent of such services, on or after July 1,
 114 2000, and prior to July 1, 2001, at the rate of two per cent of such
 115 services, on and after July 1, 2001, at the rate of one per cent of such
 116 services [, and (ii) with respect to the acceptance or receipt in this state
 117 of Internet access services, on or after July 1, 2001, such services shall
 118 be exempt from tax, (E) with respect to the acceptance or receipt in this
 119 state of patient care services purchased from any retailer for
 120 consumption or use in this state for which payment is received by the
 121 hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of
 122 five and three-fourths per cent and on and after July 1, 2001, such
 123 services shall be exempt from such tax] on and after July 1, 2005, at the
 124 rate of three and one-half per cent.

125 Sec. 4. (NEW) (*Effective from passage and applicable to sales occurring on*
 126 *or after July 1, 2005*) Taxes imposed by chapter 219 of the general
 127 statutes shall not apply to the gross receipts from the sale of and the
 128 storage, use or other consumption in this state with respect to the
 129 following items:

130 (1) (A) Sales of tangible personal property or services to the United

131 States, the state of Connecticut or any of the political subdivisions
132 thereof, or its or their respective agencies; (B) sales of tangible personal
133 property or services used to develop property which the state of
134 Connecticut is under contract to purchase through a long-term
135 financing contract; (C) sales and use of any services or tangible
136 personal property to be incorporated into or used or otherwise
137 consumed in (i) the demolition, remediation or preparation of the
138 Adriaen's Landing site and the stadium facility site for purposes of the
139 overall project, each as defined in section 32-651 of the general statutes,
140 (ii) the construction of the convention center, the stadium facility and
141 the related parking facilities and site preparation and infrastructure
142 improvements, each as defined in section 32-651 of the general
143 statutes, or (iii) the construction of any future capital improvement to
144 the convention center, the stadium facility or the related parking
145 facilities.

146 (2) Sales of tangible personal property or services which this state is
147 prohibited from taxing under the Constitution or laws of the United
148 States.

149 Sec. 5. Subparagraph (J) of subdivision (37) of subsection (a) of
150 section 12-407 of the general statutes is repealed and the following is
151 substituted in lieu thereof (*Effective from passage and applicable to sales*
152 *occurring on or after July 1, 2005*):

153 (J) Business analysis, management, management consulting and
154 public relations services. [, excluding (i) any environmental consulting
155 services, (ii) any training services provided by an institution of higher
156 education licensed or accredited by the Board of Governors of Higher
157 Education pursuant to section 10a-34, and (iii) on and after January 1,
158 1994, any business analysis, management, management consulting and
159 public relations services when such services are rendered in connection
160 with an aircraft leased or owned by a certificated air carrier or in
161 connection with an aircraft which has a maximum certificated take-off
162 weight of six thousand pounds or more;]

163 Sec. 6. Subparagraph (S) of subdivision (37) of subsection (a) of
164 section 12-407 of the general statutes is repealed and the following is
165 substituted in lieu thereof (*Effective from passage and applicable to sales*
166 *occurring on or after July 1, 2005*):

167 (S) Services of the agent of any person in relation to the sale of any
168 item of tangible personal property for such person. [, exclusive of the
169 services of a consignee selling works of art, as defined in subsection (b)
170 of section 12-376c, or articles of clothing or footwear intended to be
171 worn on or about the human body other than (i) any special clothing
172 or footwear primarily designed for athletic activity or protective use
173 and which is not normally worn except when used for the athletic
174 activity or protective use for which it was designed, and (ii) jewelry,
175 handbags, luggage, umbrellas, wallets, watches and similar items
176 carried on or about the human body but not worn on the body in the
177 manner characteristic of clothing intended for exemption under
178 subdivision (47) of section 12-412, under consignment, exclusive of
179 services provided by an auctioneer;]

180 Sec. 7. Subparagraph (BB) of subdivision (37) of subsection (a) of
181 section 12-407 of the general statutes is repealed and the following is
182 substituted in lieu thereof (*Effective from passage and applicable to sales*
183 *occurring on or after July 1, 2005*):

184 (BB) Miscellaneous personal services included in industry group 729
185 in the Standard Industrial Classification Manual, United States Office
186 of Management and Budget, 1987 edition, or U.S. industry 532220,
187 812191, 812199 or 812990 in the North American Industrial
188 Classification System United States Manual, United States Office of
189 Management and Budget, 1997 edition. [, exclusive of (i) services
190 rendered by massage therapists licensed pursuant to chapter 384a, and
191 (ii) services rendered by an electrologist licensed pursuant to chapter
192 388;]

193 Sec. 8. Section 12-407e of the general statutes is repealed and the
194 following is substituted in lieu thereof (*Effective from passage and*

195 *applicable to sales occurring on or after July 1, 2005):*

196 From the third Sunday in August until the Saturday next
197 succeeding, inclusive, the provisions of this chapter shall not apply to
198 sales of any article of clothing or footwear intended to be worn on or
199 about the human body the cost of which article to the purchaser is less
200 than three hundred dollars. [For purposes of this section, clothing or
201 footwear shall not include (1) any special clothing or footwear
202 primarily designed for athletic activity or protective use and which is
203 not normally worn except when used for the athletic activity or
204 protective use for which it was designed, and (2) jewelry, handbags,
205 luggage, umbrellas, wallets, watches and similar items carried on or
206 about the human body but not worn on the body in the manner
207 characteristic of clothing intended for exemption under this section.]

208 Sec. 9. Subparagraph (A) of subdivision (9) of subsection (a) of
209 section 12-407 of the general statutes is repealed and the following is
210 substituted in lieu thereof (*Effective from passage and applicable to sales*
211 *occurring on or after July 1, 2005):*

212 (9) (A) "Gross receipts" means the total amount of the sales price
213 from retail sales of tangible personal property by a retailer, the total
214 amount of the rent from transfers of occupancy of rooms by an
215 operator, the total amount of the sales price from retail sales of any
216 service described in subdivision (2) of this subsection by a retailer of
217 services, or the total amount of payment or periodic payments from
218 leases or rentals of tangible personal property by a retailer, valued in
219 money, whether received in money or otherwise, which amount is due
220 and owing to the retailer or operator and, subject to the provisions of
221 subdivision (1) of section 12-408, whether or not actually received by
222 the retailer or operator, without any deduction on account of any of
223 the following: (i) The cost of the property sold; however, in accordance
224 with such regulations as the Commissioner of Revenue Services may
225 prescribe, a deduction may be taken if the retailer has purchased
226 property for some other purpose than resale, has reimbursed the

227 retailer's vendor for tax which the vendor is required to pay to the
 228 state or has paid the use tax with respect to the property, and has
 229 resold the property prior to making any use of the property other than
 230 retention, demonstration or display while holding it for sale in the
 231 regular course of business. If such a deduction is taken by the retailer,
 232 no refund or credit will be allowed to the retailer's vendor with respect
 233 to the sale of the property; (ii) the cost of the materials used, labor or
 234 service cost, interest paid, losses or any other expense; (iii) for any sale
 235 occurring on or after July 1, 1993, except for any item exempt from
 236 taxation pursuant to section [12-412] 4 of this act, any charges by the
 237 retailer to the purchaser for shipping or delivery, notwithstanding
 238 whether such charges are separately stated in the written contract, or
 239 on a bill or invoice rendered to such purchaser or whether such
 240 shipping or delivery is provided by the retailer or a third party. The
 241 total amount of the sales price includes any services that are a part of
 242 the sale; all receipts, cash, credits and property of any kind; except as
 243 otherwise provided in subparagraph (B)(v) or (B)(vi) of this
 244 subdivision, any amount for which credit is allowed by the retailer to
 245 the purchaser; and all compensation and all employment-related
 246 expenses, whether or not separately stated, paid to or on behalf of
 247 employees of a retailer of any service described in subdivision (2) of
 248 this subsection.

249 Sec. 10. Subparagraph (I) of subdivision (37) of subsection (a) of
 250 section 12-407 of the general statutes is repealed and the following is
 251 substituted in lieu thereof (*Effective from passage and applicable to sales*
 252 *occurring on or after July 1, 2005*):

253 (I) Services to industrial, commercial or income-producing real
 254 property, including, but not limited to, such services as management,
 255 electrical, plumbing, painting and carpentry and excluding any such
 256 services rendered in the voluntary evaluation, prevention, treatment,
 257 containment or removal of hazardous waste, as defined in section
 258 22a-115, or other contaminants of air, water or soil, provided
 259 income-producing property shall not include property used

260 exclusively for residential purposes in which the owner resides and
 261 which contains no more than three dwelling units, or a housing facility
 262 for low and moderate income families and persons owned or operated
 263 by a nonprofit housing organization. [, as defined in subdivision (29)
 264 of section 12-412;]

265 Sec. 11. Subparagraph (N) of subdivision (37) of subsection (a) of
 266 section 12-407 of the general statutes is repealed and the following is
 267 substituted in lieu thereof (*Effective from passage and applicable to sales*
 268 *occurring on or after July 1, 2005*):

269 (N) Motor vehicle parking, including the provision of space, other
 270 than metered space, in a lot having thirty or more spaces, excluding (i)
 271 space in a seasonal parking lot provided by a person who is exempt
 272 from taxation under [this] chapter 219 pursuant to [subdivision (1), (5)
 273 or (8) of section 12-412] section 4 of this act, (ii) space in a parking lot
 274 owned or leased under the terms of a lease of not less than ten years'
 275 duration and operated by an employer for the exclusive use of its
 276 employees, (iii) valet parking provided at any airport, and (iv) space in
 277 municipally-operated railroad parking facilities in municipalities
 278 located within an area of the state designated as a severe
 279 nonattainment area for ozone under the federal Clean Air Act or space
 280 in a railroad parking facility in a municipality located within an area of
 281 the state designated as a severe nonattainment area for ozone under
 282 the federal Clean Air Act owned or operated by the state on or after
 283 April 1, 2000.

284 Sec. 12. Subparagraph (EE) of subdivision (37) of subsection (a) of
 285 section 12-407 of the general statutes is repealed and the following is
 286 substituted in lieu thereof (*Effective from passage and applicable to sales*
 287 *occurring on or after July 1, 2005*):

288 (EE) [Notwithstanding the provisions of section 12-412, except
 289 subdivision (87) of said section 12-412, patient] Patient care services, as
 290 defined in subdivision (29) of this subsection by a hospital, except that
 291 "sale" and "selling" does not include such patient care services for

292 which payment is received by the hospital during the period
293 commencing July 1, 2001, and ending June 30, 2003.

294 Sec. 13. Subdivisions (5) and (6) of section 12-410 of the general
295 statutes are repealed and the following is substituted in lieu thereof
296 (*Effective from passage and applicable to sales occurring on or after July 1,*
297 *2005*):

298 (5) (A) For the purpose of the proper administration of this chapter
299 and to prevent evasion of the sales tax, a sale of any service described
300 in subparagraph (I) of subdivision (2) of subsection (a) of section 12-
301 407 shall be considered a sale for resale only if the service to be resold
302 is an integral, inseparable component part of a service described in
303 said subparagraph (I) which is to be subsequently sold by the
304 purchaser to an ultimate consumer. The purchaser of the service for
305 resale shall maintain, in such form as the commissioner requires,
306 records which substantiate: (i) From whom the service was purchased
307 and to whom the service was sold, (ii) the purchase price of the service,
308 and (iii) the nature of the service to demonstrate that the services were
309 an integral, inseparable component part of a service described in
310 subparagraph (I) of subdivision (2) of subsection (a) of section 12-407
311 which was subsequently sold to a consumer.

312 (B) Notwithstanding the provisions of subparagraph (A) of this
313 subdivision, no sale of a service described in subparagraph (I) of
314 subdivision (2) of subsection (a) of section 12-407 by a seller shall be
315 considered a sale for resale if such service is to be subsequently sold by
316 the purchaser to an ultimate consumer that is affiliated with the
317 purchaser in the manner [described in subparagraph (A) of
318 subdivision (62) of subsection (a) of section 12-412] that (i) either
319 business entity in such transaction owns a controlling interest in the
320 other business entity, or (ii) a controlling interest in each business
321 entity in such transaction is owned by the same person or persons or
322 business entity or business entities.

323 (6) For the purpose of the proper administration of this chapter and

324 to prevent evasion of the sales tax, no sale of any service by a seller
325 shall be considered a sale for resale if such service is to be
326 subsequently sold by the purchaser, without change, to an ultimate
327 consumer that is affiliated with the purchaser in the manner [described
328 in subparagraph (A) of subdivision (62) of subsection (a) of section 12-
329 412] that (i) either business entity in such transaction owns a
330 controlling interest in the other business entity, or (ii) a controlling
331 interest in each business entity in such transaction is owned by the
332 same person or persons or business entity or business entities.

333 Sec. 14. Subdivisions (14) and (15) of section 12-411 of the general
334 statutes are repealed and the following is substituted in lieu thereof
335 (*Effective from passage and applicable to sales occurring on or after July 1,*
336 *2005*):

337 (14) (A) For the purpose of the proper administration of this chapter
338 and to prevent evasion of the use tax, a purchase of any service
339 described in subparagraph (I) of subdivision (2) of subsection (a) of
340 section 12-407 shall be considered a purchase for resale only if the
341 service to be resold is an integral, inseparable component part of a
342 service described in said subparagraph (I) which is to be subsequently
343 sold by the purchaser to an ultimate consumer. The purchaser of the
344 service for resale shall maintain, in such form as the commissioner
345 requires, records which substantiate: (i) From whom the service was
346 purchased and to whom the service was sold; (ii) the purchase price of
347 the service; and (iii) the nature of the service to demonstrate that the
348 service was an integral, inseparable component part of a service
349 described in subparagraph (I) of subdivision (2) of subsection (a) of
350 section 12-407 which was subsequently sold to a consumer.

351 (B) Notwithstanding the provisions of subparagraph (A) of this
352 subdivision, no purchase of a service described in subparagraph (I) of
353 subdivision (2) of subsection (a) of section 12-407 by a purchaser shall
354 be considered a purchase for resale if such service is to be
355 subsequently sold by the purchaser to an ultimate consumer that is

356 affiliated with the purchaser in the manner [described in subparagraph
357 (A) of subdivision (62) of subsection (a) of section 12-412] that (i) either
358 business entity in such transaction owns a controlling interest in the
359 other business entity, or (ii) a controlling interest in each business
360 entity in such transaction is owned by the same person or persons or
361 business entity or business entities.

362 (15) For the purpose of the proper administration of this chapter
363 and to prevent evasion of the use tax, no purchase of any service by a
364 purchaser shall be considered a purchase for resale if such service is to
365 be subsequently sold by the purchaser, without change, to an ultimate
366 consumer that is affiliated with the purchaser in the manner [described
367 in subparagraph (A) of subdivision (62) of subsection (a) of section 12-
368 412] that (i) either business entity in such transaction owns a
369 controlling interest in the other business entity, or (ii) a controlling
370 interest in each business entity in such transaction is owned by the
371 same person or persons or business entity or business entities.

372 Sec. 15. Subdivision (3) of subsection (a) of section 12-458 of the
373 general statutes is repealed and the following is substituted in lieu
374 thereof (*Effective from passage and applicable to sales occurring on and after*
375 *July 1, 2005*):

376 (3) Said tax shall not be payable on such fuel as may have been (A)
377 sold to the United States, (B) sold to a municipality of this state, (i) for
378 use by any contractor performing a service for such municipality in
379 accordance with a contract, provided such fuel is used by such
380 contractor exclusively for the purposes of and in accordance with such
381 contract, or (ii) for use exclusively in a school bus, as defined in section
382 14-275, (C) sold to a municipality of this state, a transit district of this
383 state, or this state, at other than a retail outlet, for governmental
384 purposes and for use in vehicles owned and operated, or leased and
385 operated by such municipality, such transit district or this state, (D)
386 sold to a person licensed as a distributor in this state under section 12-
387 456, (E) transferred from storage within this state to some point

388 without this state, (F) sold to the holder of a permit issued under
 389 section 12-458a for sale or use without this state, (G) [sold to the holder
 390 of a permit issued under subdivision (63) of section 12-412, provided
 391 (i) such fuel is not used in motor vehicles registered or required to be
 392 registered to operate upon the public highways of this state, unless
 393 such fuel is used in motor vehicles registered exclusively for farming
 394 purposes, (ii) such fuel is not delivered, upon such sale, to a tank in
 395 which such person keeps fuel for personal and farm use, and (iii) a
 396 statement, prescribed as to form by the Commissioner of Revenue
 397 Services and bearing notice to the effect that false statements made
 398 under this section are punishable, that such fuel is used exclusively for
 399 farming purposes, is submitted by such person to the distributor, (H)]
 400 sold exclusively to furnish power for an industrial plant in the actual
 401 fabrication of finished products to be sold, or for the fishing industry,
 402 [(I)] (H) sold exclusively for heating purposes, [(J)] (I) sold exclusively
 403 to furnish gas, water, steam or electricity, if delivered to consumers
 404 through mains, lines or pipes, [(K)] (I) sold to the owner or operator of
 405 an aircraft, as defined in section 15-34, exclusively for aviation
 406 purposes, provided (i) for purposes of this subdivision, "aviation
 407 purposes" means for the purpose of powering an aircraft or an aircraft
 408 engine, (ii) such fuel is delivered, upon such sale, to a tank in which
 409 fuel is kept exclusively for aviation purposes, and (iii) a statement,
 410 prescribed as to form by the Commissioner of Revenue Services and
 411 bearing notice to the effect that false statements made under this
 412 section are punishable, that such fuel is used exclusively for aviation
 413 purposes, is submitted by such person to the distributor, [(L)] (K) sold
 414 to a dealer who is licensed under section 12-462 and whose place of
 415 business is located upon an established airport within this state, or
 416 [(M)] (L) diesel fuel sold exclusively for use in portable power system
 417 generators that are larger than one hundred fifty kilowatts.

418 Sec. 16. Subsection (b) of section 12-587 of the general statutes is
 419 repealed and the following is substituted in lieu thereof (*Effective from*
 420 *passage and applicable to sales occurring on and after July 1, 2005*):

421 (b) (1) Except as otherwise provided in subdivision (2) of this
422 subsection, any company which is engaged in the refining or
423 distribution, or both, of petroleum products and which distributes
424 such products in this state shall pay a quarterly tax on its gross
425 earnings derived from the first sale of petroleum products within this
426 state. Each company shall on or before the last day of the month next
427 succeeding each quarterly period render to the commissioner a return
428 on forms prescribed or furnished by the commissioner and signed by
429 the person performing the duties of treasurer or an authorized agent or
430 officer, including the amount of gross earnings derived from the first
431 sale of petroleum products within this state for the quarterly period
432 and such other facts as the commissioner may require for the purpose
433 of making any computation required by this chapter. Except as
434 otherwise provided in subdivision (3) of this subsection, the rate of tax
435 shall be five per cent.

436 (2) Gross earnings derived from the first sale of the following
437 petroleum products within this state shall be exempt from tax: (A) Any
438 petroleum products sold for exportation from this state for sale or use
439 outside this state; (B) the product designated by the American Society
440 for Testing and Materials as "Specification for Heating Oil D396-69",
441 commonly known as number 2 heating oil, to be used exclusively for
442 heating purposes or to be used in a commercial fishing vessel; [, which
443 vessel qualifies for an exemption pursuant to section 12-412;] (C)
444 kerosene, commonly known as number 1 oil, to be used exclusively for
445 heating purposes, provided delivery is of both number 1 and number 2
446 oil, and via a truck with a metered delivery ticket to a residential
447 dwelling or to a centrally metered system serving a group of
448 residential dwellings; (D) the product identified as propane gas, to be
449 used exclusively for heating purposes; (E) bunker fuel oil, intermediate
450 fuel, marine diesel oil and marine gas oil to be used in any vessel
451 having a displacement exceeding four thousand dead weight tons; (F)
452 for any first sale occurring prior to July 1, 2008, propane gas to be used
453 as a fuel for a motor vehicle; (G) for any first sale occurring on or after
454 July 1, 2002, grade number 6 fuel oil, as defined in regulations adopted

455 pursuant to section 16a-22c, to be used exclusively by a company
456 which, in accordance with census data contained in the Standard
457 Industrial Classification Manual, United States Office of Management
458 and Budget, 1987 edition, is included in code classifications 2000 to
459 3999, inclusive, or in Sector 31, 32 or 33 in the North American
460 Industrial Classification System United States Manual, United States
461 Office of Management and Budget, 1997 edition; (H) for any first sale
462 occurring on or after July 1, 2002, number 2 heating oil to be used
463 exclusively in a vessel primarily engaged in interstate commerce; [,
464 which vessel qualifies for an exemption under section 12-412;] (I) for
465 any first sale occurring on or after July 1, 2000, paraffin or
466 microcrystalline waxes; or (J) for any first sale occurring prior to July 1,
467 2008, petroleum products to be used as a fuel for a fuel cell, [, as
468 defined in subdivision (113) of section 12-412.]

469 (3) The rate of tax on gross earnings derived from the first sale of
470 grade number 6 fuel oil, as defined in regulations adopted pursuant to
471 section 16a-22c, to be used exclusively by a company which, in
472 accordance with census data contained in the Standard Industrial
473 Classification Manual, United States Office of Management and
474 Budget, 1987 edition, is included in code classifications 2000 to 3999,
475 inclusive, or in Sector 31, 32 or 33 in the North American Industrial
476 Classification System United States Manual, United States Office of
477 Management and Budget, 1997 edition, or number 2 heating oil used
478 exclusively in a vessel primarily engaged in interstate commerce [,
479 which vessel qualifies for an exemption under section 12-412] shall be:
480 (A) Four per cent with respect to calendar quarters commencing on or
481 after July 1, 1998, and prior to July 1, 1999; (B) three per cent with
482 respect to calendar quarters commencing on or after July 1, 1999, and
483 prior to July 1, 2000; (C) two per cent with respect to calendar quarters
484 commencing on or after July 1, 2000, and prior to July 1, 2001; and (D)
485 one per cent with respect to calendar quarters commencing on or after
486 July 1, 2001, and prior to July 1, 2002.

487 Sec. 17. Subsection (a) of section 19a-485 of the general statutes is

488 repealed and the following is substituted in lieu thereof (*Effective from*
489 *passage*):

490 (a) Whenever the words "home for the aged" or "homes for the
491 aged" are used or referred to in the following sections of the general
492 statutes, the words "residential care home" or "residential care homes",
493 respectively, shall be substituted in lieu thereof: 1-19, 9-19c, 9-19d, 9-
494 159q, 10a-178, 12-407, as amended by this act, [12-412,] 17b-340, 17b-
495 341, 17b-344, 17b-352, 17b-356, 17b-522, 17b-601, 19a-490, 19a-491, 19a-
496 491a, 19a-504, 19a-521, 19a-521b, 19a-550, 19a-576, 19a-638, 19a-639, 20-
497 87a, 32-23d, 38a-493 and 38a-520.

498 Sec. 18. Section 19a-668 of the general statutes is repealed and the
499 following is substituted in lieu thereof (*Effective July 1, 2005*):

500 Notwithstanding section 19a-667, the Office of Health Care Access
501 may maintain or enter into any contract or contracts with one or more
502 private entities within available appropriations to deactivate, audit or
503 consult on any rights, duties or obligations owed to the
504 uncompensated care pool prior to April 1, 1994, to assist the
505 Department of Social Services and to assist in the administration of
506 sections 3-114i and 12-263a to 12-263e, inclusive, subdivisions (2) and
507 (29) of subsection (a) of section 12-407, subdivision (1) of section 12-
508 408, section 12-408a, [subdivision (5) of section 12-412,] subdivision (1)
509 of section 12-414, and sections 19a-646, 19a-659, 19a-661, 19a-662, 19a-
510 667 to 19a-673, inclusive, 19a-676, 19a-677 and 19a-679 on or after April
511 1, 1994.

512 Sec. 19. Section 19a-669 of the general statutes is repealed and the
513 following is substituted in lieu thereof (*Effective July 1, 2005*):

514 Effective October 1, 1993, and October first of each subsequent year,
515 the Secretary of the Office of Policy and Management shall determine
516 and inform the Office of Health Care Access of the maximum amount
517 of disproportionate share payments and emergency assistance to
518 families eligible for federal matching payments under the Medical

519 Assistance Program or the Emergency Assistance to Families Program
 520 pursuant to federal statute and regulations and subdivisions (2) and
 521 (28) of subsection (a) of section 12-407, subdivision (1) of section 12-
 522 408, subdivision (5) of section 12-412, section 12-414, sections 19a-649
 523 and 19a-661 and this section and the actual and anticipated
 524 appropriation to the medical assistance disproportionate share-
 525 emergency assistance account authorized pursuant to sections 3-114i
 526 and 12-263a to 12-263e, inclusive, subdivisions (2) and (29) of
 527 subsection (a) of section 12-407, subdivision (1) of section 12-408,
 528 section 12-408a, [subdivision (5) of section 12-412,] subdivision (1) of
 529 section 12-414 and sections 19a-646, 19a-659, 19a-661, 19a-662, 19a-667
 530 to 19a-673, inclusive, 19a-676, 19a-677 and 19a-679 and the amount of
 531 emergency assistance to families' payments to eligible hospitals
 532 projected for the year, and the anticipated amount of any increase in
 533 payments made pursuant to any resolution of any civil action pending
 534 on April 1, 1994, in the United States district court for the district of
 535 Connecticut. The Department of Social Services shall inform the office
 536 of any amount of uncompensated care which the Department of Social
 537 Services determines is due to a failure on the part of the hospital to
 538 register patients for emergency assistance to families, or a failure to bill
 539 properly for emergency assistance to families' patients. If during the
 540 course of a fiscal year the Secretary of the Office of Policy and
 541 Management determines that these amounts should be revised, said
 542 secretary shall so notify the office and the office may modify its
 543 calculation pursuant to section 19a-671 to reflect such revision and its
 544 orders as it deems appropriate and the Commissioner of Social
 545 Services may modify said commissioner's determination pursuant to
 546 section 19a-671.

547 Sec. 20. Subsection (d) of section 19a-670 of the general statutes is
 548 repealed and the following is substituted in lieu thereof (*Effective July*
 549 *1, 2005*):

550 (d) Nothing in section 3-114i, subdivision (2) or (29) of subsection (a)
 551 of section 12-407, subdivision (1) of section 12-408, section 12-408a,

552 [subdivision (5) of section 12-412,] subdivision (1) of section 12-414, or
553 sections 12-263a to 12-263e, inclusive, section 19a-646, 19a-659, 19a-661,
554 19a-662 or 19a-667 to 19a-673, inclusive, section 19a-676, 19a-677 or
555 19a-679 or section 1, 2, or 38 of public act 94-9* shall be construed to
556 require the Department of Social Services to pay out more funds than
557 are appropriated pursuant to said sections.

558 Sec. 21. Subdivision (2) of section 19a-671 of the general statutes is
559 repealed and the following is substituted in lieu thereof (*Effective July*
560 *1, 2005*):

561 (2) For the fiscal year commencing October 1, 1994, and subsequent
562 fiscal years, the interim payment shall be calculated as follows for each
563 hospital:

564 (A) For each hospital determine the amount of the medical
565 assistance underpayment determined pursuant to section 19a-659, plus
566 the actual amount of uncompensated care including emergency
567 assistance to families determined pursuant to section 19a-659, less any
568 amount of uncompensated care determined by the Department of
569 Social Services to be due to a failure of the hospital to enroll patients
570 for emergency assistance to families, plus the amount of any grants
571 authorized pursuant to the authority of section 19a-168k.

572 (B) Calculate the sum of the result of subparagraph (A) of this
573 subdivision for all hospitals.

574 (C) Divide the result of subparagraph (A) of this subdivision by the
575 result of subparagraph (B) of this subdivision.

576 (D) From the anticipated appropriation made to the medical
577 assistance disproportionate share-emergency assistance account
578 pursuant to sections 3-114i and 12-263a to 12-263e, inclusive,
579 subdivisions (2) and (29) of subsection (a) of section 12-407,
580 subdivision (1) of section 12-408, section 12-408a, [subdivision (5) of
581 section 12-412,] subdivision (1) of section 12-414 and sections 19a-646,

582 19a-659, 19a-661, 19a-662, 19a-667 to 19a-673, inclusive, as amended by
583 this act, 19a-676, 19a-677 and 19a-679 for the fiscal year, subtract the
584 amount of any additional medical assistance payments made to
585 hospitals pursuant to any resolution of or court order entered in any
586 civil action pending on April 1, 1994, in the United States District
587 Court for the district of Connecticut, and also subtract any emergency
588 assistance to families payments projected by the office to be made to
589 the hospitals for the year.

590 (E) The disproportionate share payment shall be the result of
591 subparagraph (D) of this subdivision multiplied by the result of
592 subparagraph (C) of this subdivision.

593 Sec. 22. Section 19a-672 of the general statutes is repealed and the
594 following is substituted in lieu thereof (*Effective July 1, 2005*):

595 The funds appropriated to the medical assistance disproportionate
596 share-emergency assistance account pursuant to sections 3-114i and 12-
597 263a to 12-263e, inclusive, subdivisions (2) and (29) of subsection (a) of
598 section 12-407, subdivision (1) of section 12-408, section 12-408a,
599 [subdivision (5) of section 12-412,] subdivision (1) of section 12-414 and
600 sections 19a-646, 19a-659, 19a-661, 19a-662, 19a-667 to 19a-673,
601 inclusive, as amended by this act, 19a-676, 19a-677 and 19a-679 shall be
602 used by said account to make disproportionate share payments to
603 hospitals, including grants to hospitals pursuant to section 19a-168k,
604 and to make emergency assistance to families payments to hospitals. In
605 addition, the medical assistance disproportionate share-emergency
606 assistance account may utilize a portion of these funds to make
607 outpatient payments as the Department of Social Services determines
608 appropriate or to increase the standard medical assistance payments to
609 hospitals if the Department of Social Services determines it to be
610 appropriate to settle any civil action pending on April 1, 1994, in the
611 United States District Court for the district of Connecticut.
612 Notwithstanding any other provision of the general statutes, the
613 Department of Social Services shall not be required to make any

614 payments pursuant to sections 3-114i and 12-263a to 12-263e, inclusive,
 615 subdivisions (2) and (29) of subsection (a) of section 12-407,
 616 subdivision (1) of section 12-408, section 12-408a, [subdivision (5) of
 617 section 12-412,] subdivision (1) of section 12-414 and sections 19a-646,
 618 19a-659, 19a-661, 19a-662, 19a-667 to 19a-673, inclusive, as amended by
 619 this act, 19a-676, 19a-677 and 19a-679 in excess of the funds available in
 620 the medical assistance disproportionate share-emergency assistance
 621 account.

622 Sec. 23. Section 22a-9 of the general statutes is repealed and the
 623 following is substituted in lieu thereof (*Effective July 1, 2005*):

624 The commissioner shall act as the official agent of the state in all
 625 matters affecting the purposes of this title and sections 2-20a, 5-238a,
 626 subsection (c) of section 7-131a, sections 7-131e, 7-131f, subsection (a)
 627 of section 7-131g, sections 7-131i, 7-131l, subsection (a) of section 10-
 628 409, subdivisions (51) and (52) of section 12-81, [subdivisions (21) and
 629 (22) of section 12-412,] subsections (a) and (b) of section 13a-94,
 630 sections 13a-142a, 13b-56, 13b-57, 14-100b, 14-164c, chapter 268,
 631 sections 16a-103, 22-91c, 22-91e, subsections (b) and (c) of section 22a-
 632 148, section 22a-150, subdivisions (2) and (3) of section 22a-151,
 633 sections 22a-153, 22a-154, 22a-155, 22a-156, 22a-158, chapter 446c,
 634 sections 22a-295, 22a-300, 22a-308, 22a-416, chapters 446h to 446k,
 635 inclusive, chapters 447 and 448, sections 23-35, 23-37a, 23-41, chapter
 636 462, section 25-34, chapter 477, subsection (b) of section 25-128,
 637 subsection (a) of section 25-131, chapters 490 and 491 and sections 26-
 638 257, 26-297, 26-303 and 47-46a, under any federal laws now or
 639 hereafter to be enacted and as the official agent of any municipality,
 640 district, region or authority or other recognized legal entity in
 641 connection with the grant or advance of any federal or other funds or
 642 credits to the state or through the state, to its political subdivisions.

643 Sec. 24. Subsection (a) of section 26-82 of the general statutes is
 644 repealed and the following is substituted in lieu thereof (*Effective July*
 645 *1, 2005*):

646 (a) No person shall hunt, pursue, wound or kill any deer or sell or
647 offer for sale or have in possession the flesh of any deer captured or
648 killed in this state, or have in possession the flesh of any deer from any
649 other state or country unless it is properly tagged as required by such
650 state or country except as provided by the terms of this chapter or
651 regulations adopted pursuant thereto, and except that any landowner
652 or primary lessee of land owned by such landowner or the husband or
653 wife or any lineal descendant of such landowner or lessee or any
654 designated agent of such landowner or lessee may kill deer with a
655 shotgun, rifle or bow and arrow provided a damage permit has first
656 been obtained from the commissioner and such person has not been
657 convicted for any violation of this section, section 26-85, 26-86a, 26-86b
658 or 26-90 or subsection (b) of section 26-86a-2 of the regulations of
659 Connecticut state agencies within three years preceding the date of
660 application. Upon the receipt of an application, on forms provided by
661 the commissioner and containing such information as said
662 commissioner may require, from any landowner who has or whose
663 primary lessee has an actual or potential gross annual income of
664 twenty-five hundred dollars or more from the commercial cultivated
665 production of grain, forage, fruit, vegetables, flowers, ornamental
666 plants or Christmas trees and who is experiencing an actual or
667 potential loss of income because of severe damage by deer, the
668 commissioner shall issue not more than six damage permits without
669 fee to such landowner or the primary lessee of such landowner, or the
670 wife, husband, lineal descendant or designated agent of such
671 landowner or lessee. The application shall be notarized and signed by
672 all landowners or by the landowner or a lessee. [to whom a farmer tax
673 exemption permit has been issued pursuant to subdivision (63) of
674 section 12-412.] Such damage permit shall be valid through October
675 thirty-first of the year in which it is issued and may specify the hunting
676 implement or shot size or both which shall be used to take such deer.
677 The commissioner may at any time revoke such permit for violation of
678 any provision of this section or for violation of any regulation pursuant
679 thereto or upon the request of the applicant. Notwithstanding the

680 provisions of section 26-85, the commissioner may issue a permit to
681 any landowner or primary lessee of land owned by such landowner or
682 the husband or wife or any lineal descendant of such landowner or
683 lessee and to not more than three designated agents of such landowner
684 or lessee to use a jacklight for the purpose of taking deer when it is
685 shown, to the satisfaction of the commissioner, that such deer are
686 causing damage which cannot be reduced during the daylight hours
687 between sunrise and one-half hour after sunset on the land of such
688 landowner. The commissioner may require notification as specified on
689 such permit prior to its use. Any deer killed in accordance with the
690 provisions of this section shall be the property of the owner of the land
691 upon which the same has been killed, but shall not be sold, bartered,
692 traded or offered for sale, and the person who kills any such deer shall
693 tag and report each deer killed, as provided in section 26-86b. Upon
694 receipt of the report required by section 26-86b, the commissioner shall
695 issue an additional damage permit to the person making such report.
696 Any deer killed otherwise than under the conditions provided for in
697 this chapter or regulations adopted pursuant thereto shall remain the
698 property of the state and may be disposed of by the commissioner at
699 the commissioner's discretion to any state institution or may be sold
700 and the proceeds of such sale shall be remitted to the State Treasurer,
701 who shall apply the same to the General Fund, and no person, except
702 the commissioner, shall retail, sell or offer for sale the whole or any
703 part of any such deer. No person shall be a designated agent of more
704 than one landowner or primary lessee in any calendar year. No person
705 shall make, set or use any trap, snare, salt lick, bait or other device for
706 the purpose of taking, injuring or killing any deer, except that deer
707 may be taken over an attractant in areas designated by the
708 commissioner. For the purposes of this section, an attractant means
709 any natural or artificial substance placed, exposed, deposited,
710 distributed or scattered that is used to attract, entice or lure deer to a
711 specific location including, but not limited to, salt, chemicals or
712 minerals, including their residues or any natural or artificial food, hay,
713 grain, fruit or nuts. The commissioner may authorize any municipality,

714 homeowner association or nonprofit land-holding organization
715 approved by the commissioner under the provisions of this section to
716 take deer at any time, other than Sundays, or place using any method
717 consistent with professional wildlife management principles when a
718 severe nuisance or ecological damage can be demonstrated to the
719 satisfaction of the commissioner. Any such municipality, homeowner
720 association or nonprofit land-holding organization shall submit to the
721 commissioner, for the commissioner's review and approval, a plan that
722 describes the extent and degree of the nuisance or ecological damage
723 and the proposed methods of taking. Prior to the implementation of
724 any such approved plan, the municipality, homeowner association or
725 nonprofit land-holding organization shall provide notice of such plan
726 to any abutting landowners of such place where the plan will be
727 implemented. Such plan shall not authorize the use of a snare. No
728 person shall hunt, pursue or kill deer being pursued by any dog,
729 whether or not such dog is owned or controlled by such person, except
730 that no person shall be guilty of a violation under this section when
731 such a deer is struck by a motor vehicle operated by such person. No
732 person shall use or allow any dog in such person's charge to hunt,
733 pursue or kill deer. No permit shall be issued when in the opinion of
734 the commissioner the public safety may be jeopardized.

735 Sec. 25. Section 32-650a of the general statutes is repealed and the
736 following is substituted in lieu thereof (*Effective July 1, 2005*):

737 The use of the term "Adriaen's Landing" in this chapter, subdivision
738 (1) of section [12-412] 4 of this act and subsection (a) of section 12-498 is
739 for convenience and shall not be construed to require that the
740 improvements within the capital city economic development district
741 which are contemplated by this chapter, subdivision (1) of section [12-
742 412] 4 of this act and subsection (a) of section 12-498 bear that name.

743 Sec. 26. Subdivision (22) of section 32-651 of the general statutes is
744 repealed and the following is substituted in lieu thereof (*Effective July*
745 *1, 2005*):

746 (22) "Overall project" means the convention center project, the
747 stadium facility project and the parking project, or one or more of the
748 foregoing as more particularly described in the master development
749 plan, including all related planning, feasibility, environmental testing
750 and assessment, permitting, engineering, technical and other necessary
751 development activities, including site acquisition, site preparation and
752 infrastructure improvements. As used in sections 32-664, 32-665 and
753 32-668, and subdivision (1) of section [12-412] 4 of this act, subsection
754 (a) of section 12-498 and subdivision (1) of section 22a-134, and section
755 32-617a, "overall project" also includes the development, design,
756 construction, finishing, furnishing and equipping of the on-site related
757 private development.

758 Sec. 27. Subsection (i) of section 32-656 of the general statutes is
759 repealed and the following is substituted in lieu thereof (*Effective July*
760 *1, 2005*):

761 (i) The secretary and the authority shall jointly select and appoint an
762 independent construction contract compliance officer or agent, which
763 may be an officer or agency of a political subdivision of the state, other
764 than the authority, or a private consultant experienced in similar
765 public contract compliance matters, to monitor compliance by the
766 secretary, the authority, the project manager and each prime
767 construction contractor with the provisions of applicable state law,
768 including subdivision (1) of section [12-412] 4 of this act, subsection (a)
769 of section 12-498, sections 12-541 and 13a-25, subdivision (1) of section
770 22a-134, section 32-600, subsection (c) of section 32-602, subsection (e)
771 of section 32-605, section 32-610, subsections (a) and (b) of section 32-
772 614, sections 32-617, 32-617a, 32-650, 32-651 to 32-658, inclusive, as
773 amended by this act, 32-660 and 32-661, subsection (b) of section 32-
774 662, section 32-663, subsections (j) to (l), inclusive, of section 32-664,
775 sections 32-665 to 32-666a, inclusive, sections 32-668 and 48-21 and
776 sections 29 and 30 of public act 00-140*, and with applicable
777 requirements of contracts with the secretary or the authority, relating
778 to set-asides for small contractors and minority business enterprises

779 and required efforts to hire available and qualified members of
780 minorities and available and qualified residents of the city of Hartford
781 and the town of East Hartford for construction jobs with respect to the
782 overall project and the on-site related private development. Such
783 independent contract compliance officer or agent shall file a written
784 report of his or her findings and recommendations with the secretary
785 and the authority each quarter during the period of project
786 development.

787 Sec. 28. Section 52-568a of the general statutes is repealed and the
788 following is substituted in lieu thereof (*Effective July 1, 2005*):

789 Any person or any attorney who represents such person, who
790 commences any civil action or complaint, in his own name or the name
791 of others, against the owner or operator of a "pick or cut your own
792 agricultural operation" (1) without probable cause, shall pay such
793 owner or operator double damages, including, in the discretion of the
794 court, costs and attorney's fees, or (2) without probable cause, and with
795 a malicious intent unjustly to vex and trouble such owner or operator,
796 shall pay such owner or operator treble damages including, in the
797 discretion of the court, costs and attorney's fees. As used in this
798 section, "pick or cut your own agricultural operation" means a farm [to
799 whom the Department of Revenue Services has issued a farmer tax
800 exemption permit under subdivision (63) of section 12-412] that allows
801 any person to enter such farm for the purpose of agricultural
802 harvesting, including the cutting of Christmas trees. Nothing in this
803 section shall be construed to affect or abrogate the provisions of section
804 52-568.

805 Sec. 29. Subparagraph (EE) of subdivision (37) of subsection (a) of
806 section 12-407 and sections 12-412, 12-412b, 12-412e and 12-412h of the
807 general statutes are repealed. (*Effective from passage and applicable to*
808 *sales occurring on or after July 1, 2005*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-408(1)
Sec. 2	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-408(3)
Sec. 3	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-411(1)
Sec. 4	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	New section
Sec. 5	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407(a)(37)(J)
Sec. 6	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407(a)(37)(S)
Sec. 7	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407(a)(37)(BB)
Sec. 8	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407e
Sec. 9	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407(a)(9)(A)

Sec. 10	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407(a)(37)(I)
Sec. 11	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407(a)(37)(N)
Sec. 12	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407(a)(37)(EE)
Sec. 13	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	(5)12-410 and (6)
Sec. 14	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	(14)12-411 and (15)
Sec. 15	<i>from passage and applicable to sales occurring on and after July 1, 2005</i>	12-458(a)(3)
Sec. 16	<i>from passage and applicable to sales occurring on and after July 1, 2005</i>	12-587(b)
Sec. 17	<i>from passage</i>	19a-485(a)
Sec. 18	<i>July 1, 2005</i>	19a-668
Sec. 19	<i>July 1, 2005</i>	19a-669
Sec. 20	<i>July 1, 2005</i>	19a-670(d)
Sec. 21	<i>July 1, 2005</i>	19a-671(2)
Sec. 22	<i>July 1, 2005</i>	19a-672
Sec. 23	<i>July 1, 2005</i>	22a-9
Sec. 24	<i>July 1, 2005</i>	26-82(a)
Sec. 25	<i>July 1, 2005</i>	32-650a
Sec. 26	<i>July 1, 2005</i>	32-651(22)
Sec. 27	<i>July 1, 2005</i>	32-656(i)
Sec. 28	<i>July 1, 2005</i>	52-568a

Sec. 29	<i>from passage and applicable to sales occurring on or after July 1, 2005</i>	12-407(a)(37)(EE) and 12- 412, 12-412b, 12-412e repealed
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Statement of Purpose:

To lower the sales and use tax to three and one-half per cent, and to remove most exemptions from the sales and use tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]